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To All members attending the Directors Forum in Luleå Date 30 September 2012  
and/or the Annual Conference in Gothenburg, Sweden.

From Ecsite – Brussels, Belgium Ref

**Recovery of the Swedish VAT on your participation to the Directors Forum in Luleå and/or the Annual Conference in Gothenburg, Sweden.**

**Individual members and non-taxable VAT persons** – no possibility to recover the Swedish VAT

**For VAT-taxable companies:**

To apply for a refund of VAT the following conditions must be fulfilled (regardless if the company is established in an EU country or a non-EU country):

- The VAT must refer to acquisition, import or services for your turnover in business in other countries than Sweden.
- If your sale (turnover) takes place in another EU country it is subject to VAT or entitles you to a refund in that country.
- Your turnover would have been subject to VAT or would have entailed the right to a refund if it took place in Sweden.

Please note that there is a statutory limitation on the possibility to recover input VAT on costs relating to entertainment.

**Companies established in the European Union:**

A company that is not registered for VAT purposes in a Member State and has incurred expenses in that Member State may recover the VAT it has paid. Application for the recovery of VAT paid must be tabled in accordance with the new "One-Stop-Shop" procedure replacing the previous 8th Directive rulings (i.e. an application should be submitted in the country where the company is established).

For claiming VAT based on the Directive 2008/09EC it is not compulsory to appoint a Swedish VAT agent.

Foreign taxable persons are entitled to recover Swedish VAT, if the following conditions are met:

- The business is not registered, or is only registered for Intrastat purposes (i.e. the business does not have to file VAT Returns in Sweden);
- The business has no residence, seat or permanent establishment for VAT purposes in Sweden;



KPMG Fiduciaire, a Belgian civil CVBA/SCRL and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Maatschappelijke zetel - Siège social:  
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België - Belgique

KPMG Fiduciaire CVBA/SCRL  
Burgerlijke vennootschap met  
handelsvorm - Société civile à  
forme commerciale  
Ondernemingsnummer - Numéro  
d'entreprise 0429524215  
RPR Brussel - RPM Bruxelles  
IAB - IEC 220032 3 F 86

- The business has not performed taxable supplies in Sweden except:
  - Certain tax exempt cross border transportations from / to non-E.U. countries;
  - Supplies for which VAT is due by the recipient in accordance with the new rules implemented with the VAT package (reverse charge mechanism);
  - Electronically provided supplies whereby the foreign taxable person opted for the application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

## **Making claims**

### *Minimum amounts and frequency of filing*

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than SEK 4.000 (EUR 400); if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than SEK 500 (EUR 50).

The application must cover a period of not less than three consecutive calendar months (e.g. from January 1st until March 31st) in one calendar year and not more than one calendar year.

However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during that calendar year.

Please note that if the applicant has already submitted a refund claim referring to a certain period, no additional claim can be submitted during this period. Additional invoices received during this period may, however, be included in a future claim.

### *Time limits*

In any case, the VAT refund claim must be filed before September 30th of the calendar year following the one during which the VAT claimed back was assessable. Late claims are not accepted. An extension of this time limit is not possible.

## **Procedure**

### *Filing*

The application must be submitted electronically (in English) through the tax portal of the residence country.

## **IT requirements and information required**

The Electronic form is divided in seven sections:

- General information relating mainly to the taxpayer and to the country and period to which the claim refers to;
- Information regarding the representative (if applicable);
- Information regarding the business of the applicant, including nace-code, and bank information for the repayment;
- List of invoices, including invoice number and vat amount;

- Upload of invoices, if required by the recipient country:
  - File types accepted: jpg/jpeg, pdf, tiff or zip;
  - Maximum file size: 5mb;
  - Standard scanning preference: black and white / max 200 dpi.
- Compilation of the application;
- Receipt.

Automatic upload on the portal is possible, see above. No specific software is required.

### **Follow up submitted claims**

The person authorized to file the VAT refund claim is the only person who can follow up the status of the claim. The identity of this person is provided to the authorities with the VAT refund claim.

### **Supporting documentation**

From a Swedish perspective, no invoice copies are required for the application. The Swedish authorities can however request that invoices or additional documents / information should be submitted in case of any questions regarding the application.

### **Refunds and appeals**

Within a timeframe of four months after receipt of the refund claim, the Swedish VAT authorities have to announce their decision:

- The Swedish VAT authorities accept the refund claim and inform the applicant via electronic means;
- The Swedish VAT authorities partly or fully reject the refund claim and inform the applicant via electronic means;
- The Swedish VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to two months from the date when the additional information was received (the tax authority however always have six months in order to make a decision counted from the day when the application was received) or to eight months (in case authorities request further additional information after the first round of questions).

If the Tax Agency has not announced any decision within the above mentioned time frames, the application has been rejected.

If the refund is granted, it will be performed in SEK within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person. In case payment is made to an account in another EU country, bank fees will be deducted from the amount payable.

Should the payment not be processed in due time, late payments interests are due by the Swedish VAT authorities.



If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Swedish tax authorities before the end of the sixth year from the calendar year which the application relates to. If this appeal is unsuccessful, the County Administrative Court may be queried within two months of the receipt of the notification.

### **Companies not established in the European Union:**

The rules for non-EU businesses have not substantially changed in comparison to the previous refund claims procedure.

#### **Eligibility for refund**

The principle of reciprocity is not applied.

Since April 30th, 2010 the non-EU businesses can request a VAT refund via the 13th Directive where the conditions of eligibility for refund mentioned in the Directive 2008/09/EC are fulfilled (Art. 242-0 O of Annex II of the Swedish Tax Code).

#### **Making claims**

##### *Minimum amounts and frequency of filing*

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than SEK 4 000 (EUR 400,00); if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than SEK 500 (EUR 50,00).

##### *Time limits*

The application must cover a period of not less than three consecutive calendar months (e.g. from January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during that calendar year.

The application must be submitted to the Swedish tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by June 30th of the following year.

##### *Application forms*

The application can be made by means of the application forms "SKV 5801" or "SKV 5811", issued by the Swedish tax authorities (other EU forms will be accepted, if they provide at least the content as stated in the Swedish forms).

It must be completed in Swedish or English. All amounts are to be shown in Swedish crowns (SEK). When applying for a refund, the amount is to be recalculated in SEK. The exchange rate applicable on the date of delivery is to be used. The exchange rate on the invoicing date may be used if invoicing was made in close connection to the time of delivery.

Whilst forms supplied by any tax authority of an EU Member State are accepted, it is preferable to have the form printed in the same language as used in the application.

Every single invoice has to be mentioned in the attachment of the application form. It is allowed to use an Excel sheet to provide an overview of the claimed amounts. If an invoice refers to underlying invoices, these documents are also to be attached.

The application should be signed by a person who is legally entitled to represent the company (managing director). Otherwise a letter of authority should be provided.

Companies from the Faeroe Islands, Iceland, Greenland, Albania, Bosnia-Herzegovina, Croatia, Macedonia, Montenegro, Serbia and Turkey must use the application form SKV 5811 and send the form and supporting documents to:

Skatteverket  
Utlandsskattekontoret  
SE-205 31 MALMO  
Sweden  
T: +46 77 15 67 567  
Fax: +46 10 574 62 03  
E-mail: [uk.malmo@skatteverket.se](mailto:uk.malmo@skatteverket.se)

The form is available at:

<http://www.skatteverket.se/download/18.1a098b721295c544e1f80006615/581105.pdf>

Companies from all other countries must use the application form SKV 5801 and send the form and supporting documents to:

Skatteverket  
Utlandsskattekontoret  
SE-106 61 STOCKHOLM  
Sweden  
T: +46 77 15 67 567  
Fax: +46 10 574 18 11  
E-mail: [stockholm@skatteverket.se](mailto:stockholm@skatteverket.se)

The form is available at:

<http://www.skatteverket.se/download/18.58d555751259e4d661680007793/580115.pdf>

### **Supporting documentation**

The following documents must be submitted with each application:

- Original invoices, import documents or credit notes (copies are not accepted). The serial number as used in the application form should be mentioned on the documents;
- A certificate stating that the applicant is an entrepreneur, issued by the authorities in the applicant's home country. This certificate may not be older than one year;
- Other documents that are necessary to assess whether the applicant is entitled to a refund;
- A power of attorney, if a third party submits the claim on behalf of the claimant.



*Recovery of the Swedish VAT on your participation in the Annual Conference*

A handwritten signature in blue ink, appearing to read 'Frédéric Vertenten', enclosed within a large, loopy oval shape.

Frédéric Vertenten  
*Executive Manager*

A handwritten signature in blue ink, appearing to read 'Sébastien Kirsch', enclosed within a large, loopy oval shape.

Sébastien Kirsch  
*Senior Tax Manager*